

# Lesson 29: Earned Income Credit (EIC)

## Does Vanessa qualify for the EIC?

To determine if Vanessa qualifies for the EIC, you would ask questions based on the EIC General Eligibility Interview Tips found in Publication 4012 (Tab H). You may find it helpful to review these tips before starting the interview.

### Sample Interview Clarifying EIC

SAMPLE INTERVIEW	
VOLUNTEER SAYS...	VANESSA RESPONDS...
<i>Are you familiar with the EIC?</i>	Yes, I got it last year.
<i>I need to ask you two questions. Has your request for the credit ever been denied, or the amount reduced by the IRS?</i>	Let me think. "No" to both questions.
<i>Good! Since you are filing as Head of Household and your income is less than \$43,998, you could qualify for the earned income credit again this year. Let's see. I already checked and you and the kids all have valid social security cards.</i>	That's right.
<i>And you are a U.S. citizen, so you weren't a nonresident alien during the tax year?</i>	No, that's for sure!
<i>Did you have any income from outside the United States?</i>	No, my only income was from my job and my cosmetics sales.
<i>Very good. Now, because the Income section of your intake and interview sheet shows that you didn't have any interest, dividend, or capital gains income, we don't have to worry about your investment income being too high.</i>	Unfortunately not.
<i>And we know that you are not someone else's qualifying child.</i>	Yes.

Based on the interview, we know that Vanessa meets the general eligibility requirements. Next, you need to determine if any of her children are a "qualifying child" for EIC.

### Do Vanessa's children qualify her for the EIC?

To determine if Vanessa's children Bella, Zoe, and Zachary are qualifying children for the EIC, you should question her based on the Interview Tips for EIC with a Qualifying Child in Publication 4012 (Tab H).

Sample Interview Clarifying EIC with Qualifying Child Credit

SAMPLE INTERVIEW	
VOLUNTEER SAYS...	VANESSA RESPONDS...
<i>Lets see, we already know the kids have valid social security numbers, they are your children and they are under the age of 19.</i>	Yes, that's correct.
<i>And your intake and interview sheet shows that they're single.</i>	Yeah, they're not even dating yet.
<i>They lived with you in the U.S. for the entire year, so they meet the half-year requirement. To claim children for the EIC, they have to meet age and relationship tests, and live with you in the U.S. for more than half the year. We also know that your Mom does not qualify to claim the kids for the EIC because she only had social security and a small pension; no earned income.</i>	That sounds right. I've always been the one to take the kids.

Volunteer Preparer Determination

Based on the interview, Vanessa meets the EIC requirements with qualifying children.



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